

Michigan Pupil Membership Auditing Manual

Notable Changes for 2023-24

Notice: This document captures the significant changes to the Pupil Membership Auditing Manual for the 2023-24 school year. Beyond those noted below, there are many other changes contained in the manual that may affect the functions of a district. This document should not be considered a substitute for the information contained in the Pupil Membership Auditing Manual. The Michigan Department of Education recommends that districts read the entire manual yearly to ensure compliance.

Chapter 1: General Requirements

Required Documentation – Attendance Records

Language was added to better clarify the requirement of signatures on attendance source documents, including computer-generated attendance records.

Required Documentation – Excused Absence Documentation

Update to excused absence documentation for absences not identified on a building alpha roster and the need for an ISD auditor to require a separate list of absent pupils.

Individual Pupil Level Requirements

Added language regarding the request and review of pupil transcripts for Early Middle College pupils.

Day, Hour, and Attendance Requirements – 21f

Section 21f has been amended to allow for up to 15 days of virtual instruction without consent from the pupil's parent or legal guardian. This language attempts to clarify the amended language.

Day, Hour, and Attendance Requirements – Special Education

Updates to clarify the day and hour requirements for early childhood pupils with an Individualized Education Plan (IEP) or Individualized Family Service Plan (IFSP) who receive non-instructional services.

Day, Hour, and Attendance Requirements – Alternative and Innovative Education

Clarification of requirements for districts with days and hours waivers for alternative or innovative programs.

Teacher Certification

Section 6(8) has been amended for the 2023-24 school year with a global change to the teacher certification requirement for membership purposes. For 2023-24, auditors will review placements at the grade-level. Starting in 2024-25, auditors will review placements for both grade and subject areas. Please note that there is still a teacher certification deduction for grade and subject area misplacements, but that penalty is based on the teacher's salary rather than membership.

Also added was the definition of "Appropriately placed."

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Chapter 2: Audit Cycle

Desk Audits

Updated language to better define the requirements for early middle college pupils to be eligible for more than 1.0 FTE.

Specific Audit Procedures

Updated class schedule requirement to identify all classes in which a pupil is enrolled with no placeholders.

5-A Alternative Education Programs

Added Pupil Accounting Manual (PAM) language defining an alternative education learning lab.

5-C Home-Based Pupils

Added PAM language defining required instructional sessions and the FTE available based on the type of suspension/expulsion.

Also included is the option of face-to-face instruction via synchronous platforms.

5-D Homebound and Hospitalized Pupils

Added clarification of the IEP requirement for a certified special education teacher to provide instructional services.

Also added is a note to allow a district to modify individualized instruction sessions to meet the needs of a pupil.

5-G-A Postsecondary and Career and Technical Education Dual Enrollment

Added language regarding postsecondary institutions reduced or waived tuition.

Added language that prohibits the proration of membership for pupils enrolled in postsecondary options and who do not receive the number of instructional hours required to be considered full-time, but meets the minimum hours required.

5-G-B Early Middle College

Added language that prohibits the proration of membership for pupils enrolled in postsecondary options and who do not receive the number of instructional hours required to be considered full-time, but meets the minimum hours required.

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5-I Section 105 and 105c Schools of Choice

Clarification of state and federal law requiring the enrolling district to develop and implement a pupil's individualized education program (IEP).

Also added the language from the PAM requiring Section 105c enrolling districts to have a written agreement with the resident district prior to the enrollment of the pupil. The language also includes the contents for the written agreement.

5-K Special Education Early Childhood Programs and Services

Updated the Section 340.1862 Individualized Family Service Plan (IFSP) hours required. Identified the requirements of an IFSP and the calculation of the FTE.

5-Q-B Section 25e Pupil Membership Transfers

Added requirement for the district to verify that the request for the membership transfer was submitted not more than 30 days after the pupil enrolled.

Added language regarding updating requests that do not meet the requirements.

Appendix L: Audit Findings Specific

Findings #S68 through S72

Eliminated the use of these specific findings since Seat Time Waiver programs are no longer an option.

Findings #S85 through S94

Added the following findings to assist ISD auditors in better identifying finding issues

- S85 – Virtual Learning – No documentation of weekly two-way interactions.
- S86 – Shared Time – Classes offered to Shared Time pupils not offered and available to district public school pupils.
- S87 – Shared Time – FTE claimed for Shared Time pupils exceeded the FTE claimed for the same classes at the district public school.
- S88 – Instruction Hours – Class was not offered for credit toward a high school diploma or not required for grade progression.
- S89 – Placeholder – Pupil schedules contained placeholders and not actual course names.
- S90 – Approved Courses – Middle or high school pupils' schedules contained courses not included in the board approved catalog.
- S91 – Final Year Math Class – Early middle college pupil was not enrolled in one math or math-related class during the pupil's final year.
- S92 – 5th Year High School Class – Pupil was not enrolled in at least one course in the 5th year that earned high school credit.

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- S93 – Virtual Learning – No documentation of weekly two-way interaction relevant to pupil’s course content or grade progression.
- S94 – Shared Time – Shared Time pupils participated in classes/programs that were not available to the majority of full-time district pupils in the same grade level or age group.